

April 18, 2002

The Honorable Allan C. Burke
Clerk of the Circuit Court
County of Montgomery

Board of Supervisors
County of Montgomery

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Montgomery for the period January 1, 2001 through December 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Monitor and Disburse Liability Accounts

As noted in our previous audit report, the Clerk does not monitor his liability accounts to ensure the prompt disbursement of monies for all ended cases and does not perform due diligence to disburse unclaimed property. Specifically, we noted the following:

- The Clerk has \$6,562.80 in criminal bonds not disbursed in ended cases.
- The Clerk has not remitted \$3,010.11 to the Division of Unclaimed Property for unclaimed accounts over one year old as required by Section 55-210.9:2 of the Code of Virginia.

The Honorable Allan C. Burke
Board of Supervisors
April 18, 2002
Page Two

- The Clerk should monitor liability accounts and promptly disburse these funds upon the conclusion of the case. The Clerk should also send any unclaimed property to the Division of Unclaimed Property after due diligence procedures have failed.

We discussed these comments with the Clerk on April 17, 2002 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Robert M. D. Turk, Chief Judge
Jeffrey D. Johnson, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Paul Delosh, Technical Assistance
Supreme Court of Virginia
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